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## ABSTRACT OF THE DISCLOSURE

To provide a coding device which does not generate a video packet having only a stuffing but can insert a minimum stuffing to prevent an underflow of a buffer in the case in which a video packet has a length limit. A minimum code volume (Tmin) is set for each VOP and a break of a video packet and an insertion of a stuffing are determined such that a code volume (Sc) of the VOP is not smaller than the minimum code volume (Tmin).